

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

v.

IDA SHARIFI NELSON,
Defendant.

SEALED INDICTMENT

07 CRIM.

326

COUNT ONE

(Mail Fraud)

The Grand Jury charges:

Background

1. At all times relevant to this Indictment, IDA SHARIFI NELSON, the defendant, was employed at Allied Bolt, Inc. ("Allied Bolt" or "the company"), as the controller.

2. At all times relevant to this Indictment, as part of her duties as controller, IDA SHARIFI NELSON, the defendant, was responsible for preparing checks from Allied Bolt's bank account for payment of the company's bills and expenses, and maintaining the company's accounting general ledger. SHARIFI NELSON also communicated with the company's accountants about the company's financial matters.

The Scheme to Defraud

3. From at least in or about December 2002 through in or about July 2006, IDA SHARIFI NELSON, the defendant, carried out a scheme to defraud her employer, Allied Bolt, and to obtain Allied Bolt's money and property by means of false and fraudulent

JUDGE SWEET

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INDICTMENT
ELECTRONICALLY FILED
FILED APR 19 2007

pretenses, representations and promises. SHARIFI NELSON prepared checks drawn on Allied Bolt's bank account made out to an entity called INI, Inc. ("INI"). SHARIFI NELSON then falsified the accounting general ledger of Allied Bolt by making false entries indicating that the checks made out to INI had been made payable to another company that was a regular vendor of Allied Bolt. The checks made payable to INI were then deposited into an account held by INI. The sole authorized signatory on the INI bank account was SHARIFI NELSON.

4. INI was a New York corporation whose registered agent for service was IDA SHARIFI NELSON, the defendant. The address provided to the New York Department of State for INI was the then-home address of SHARIFI NELSON.

5. In the course of the scheme to defraud, IDA SHARIFI NELSON, the defendant, prepared at least forty-three checks drawn on the Allied Bolt bank account and made out to INI, and then caused those checks to be deposited in the INI bank account. Those checks totaled approximately \$960,000.

6. INI did not provide any goods or services to Allied Bolt, and the transfer of funds to INI was not authorized by Allied Bolt. Funds transferred to INI by SHARIFI NELSON were spent on, among other things, making payments on SHARIFI NELSON's car, car insurance, and gasoline credit card, daily expenses such as groceries, and cash withdrawals from ATMs near SHARIFI NELSON's home.

7. On or about July 19, 2006, IDA SHARIFI NELSON, the defendant, as controller of Allied Bolt, prepared and signed a letter to Allied Bolt's outside accounting firm, falsely certifying, among other things, that she had no knowledge of any fraud affecting the company during 2005, and that Allied Bolt's financial records accurately reflected the company's financial activities. SHARIFI NELSON then caused this letter to be mailed from Allied Bolt's office in Queens, New York, to the offices of Allied Bolt's outside accounting firm in New York, New York.

Statutory Allegation

8. From at least in or about December 2002, up to and including in or about July 2006, in the Southern District of New York and elsewhere, IDA SHARIFI NELSON, the defendant, unlawfully, willfully and knowingly, having devised and intending to devise a scheme and artifice to defraud, and for obtaining money and property by means of false and fraudulent pretenses, representations and promises, for the purpose of executing such scheme and artifice and attempting so to do, placed in a post office and authorized depository for mail matter, matters and things to be sent and delivered by the Postal Service, and deposited and caused to be deposited matters and things to be sent and delivered by private and commercial interstate carriers, and took and received therefrom, and knowingly caused to be delivered by mail and such carriers, according to the directions thereon, such matters and things, to wit, SHARIFI NELSON, having

devised a scheme to unlawfully take approximately \$960,000 from her employer, caused to be mailed from Queens, New York to New York, New York, a letter falsely certifying to her employer's accountants that the financial statements of her employer were accurate and that she had no knowledge of any fraud affecting the company during 2005.

(Title 18, United States Code, Sections 1341 and 2.)

FORFEITURE ALLEGATION

9. As the result of committing the mail fraud offense, in violation of Title 18, United States Code, Sections 1341 and 2, alleged in Count One of this indictment, IDA SHARIFI NELSON, the defendant, shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461, all property, real and personal, that constitutes or is derived from proceeds traceable to the commission of the offense, including, but not limited to, a sum of money equal to at least \$960,811.06 in United States currency, representing the amount of proceeds obtained as a result of the charged fraud offense.

Substitute Asset Provision

10. If any of the above-described forfeitable property, as a result of any act or omission of the defendant, IDA SHARIFI NELSON:

(a) cannot be located upon the exercise of due diligence;

(b) has been transferred or sold to, or deposited with,

a third person;

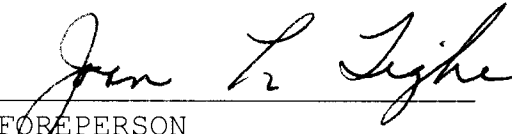
(c) has been placed beyond the jurisdiction of the Court;

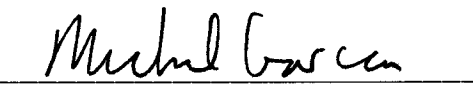
(d) has been substantially diminished in value; or

(e) has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to 21 U.S.C. § 853(p), to seek forfeiture of any other property of said defendant up to the value of the above forfeitable property.

(Title 18, United States Code, Section 981, Title 28, United States Code, Section 2461, and Title 18, United States Code, Section 1343).


FOREPERSON


MICHAEL J. GARCIA
United States Attorney

Form No. USA-33s-274 (Ed. 9-25-58)

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(18 U.S.C. §§ 1341 and 2.)

MICHAEL J. GARCIA
United States Attorney.

A TRUE BILL

Joan L. Light

Foreperson.

Recd 4/19/07

*RC
4/19/07*

*Indictment filed, arrest warrant issued
J. Maas, USMS*